

Sales Tax Rules Committee Meeting Preliminary Agenda

Wednesday, May 22, 2013

1:30 pm

Idaho State Tax Commission

1st Floor ~ Room 1CR5

General Business

Welcome & Introduction

Public Announcements & Information

Approval of Committee Meeting Minutes for April 18, 2013

Deadline Review

Sales & Use Tax Rules

Rule 027. Computer Equipment, Software, and Data Services. House Bill 243 (2013) amended the definition of tangible personal property to exclude “application software accessed over the internet or through wireless media” resulting in the exemption of certain sales of “software as a service.” The rule will be amended to address the new statutory language and other changes in technology in recent years.

Prepaid Wireless E911 Fee Rules

Rules 000-999. House Bill 193 (2013) enacted a new fee of 2.5% on the sale of prepaid wireless services. A new chapter of rules will be created to cover this new fee.

Questions? Contact Sherry Cann at (208) 334-7544 or sherry.cann@tax.idaho.gov
If possible, please contact Ms. Cann in advance if you are interested in attending